

**MIAMI-DADE COUNTY, FLORIDA**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

**BY FUND TYPE**

**September 30, 2004**

(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 148,516	\$ 25,306	\$ 211,119	\$ 1,709	\$ 386,650
Investments	211,093	24,722	295,571	1,687	533,073
Receivables, net	31,787		1,358		33,145
Delinquent taxes receivable	5,592	1,793			7,385
Allowance for uncollected delinquent taxes	(5,592)	(1,793)			(7,385)
Due from other funds	6,698		3,181		9,879
Due from other governments	193,553	6,381	13,974		213,908
Mortgages and loans receivable, net	315,927				315,927
Inventories	790				790
Other assets	26,289		-		26,289
Total assets	<u>\$ 934,653</u>	<u>\$ 56,409</u>	<u>\$ 525,203</u>	<u>\$ 3,396</u>	<u>\$ 1,519,661</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
Liabilities:					
Accounts payable and accrued liabilities	\$ 73,823		\$ 24,611		\$ 98,434
Retainage payable	8,013		11,057		19,070
Due to other funds	84,673		2,065		86,738
Due to other governments	7,945		490		8,435
Unearned revenue	42,691		125		42,816
Assets held in trust	227,095		132,005		359,100
Total liabilities	<u>444,240</u>		<u>170,353</u>		<u>614,593</u>
Fund balances:					
Reserved for encumbrances	22,327		232,242	\$ 1	254,570
Reserved for inventories	790				790
Reserved for due from other governments			1,009		1,009
Reserved for mortgages receivable	189,404				189,404
Reserved for debt service		56,409			56,409
Reserved for permanent endowments				3,260	3,260
Unreserved fund balances	277,892		121,599	135	399,626
Total fund balances	<u>490,413</u>	<u>56,409</u>	<u>354,850</u>	<u>3,396</u>	<u>905,068</u>
Total liabilities and fund balances	<u>\$ 934,653</u>	<u>\$ 56,409</u>	<u>\$ 525,203</u>	<u>\$ 3,396</u>	<u>\$ 1,519,661</u>

MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects	Permanent Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 642,197	\$ 42,851	\$ 7,275		\$ 692,323
Special tax assessments	21,335		29,373		50,708
Licenses and permits	4,830				4,830
Intergovernmental revenues	572,898	21,018	22,656		616,572
Charges for services	86,497				86,497
Fines and forfeitures	22,222		135		22,357
Investment income	11,684	4,677	7,215	\$ 34	23,610
Other	147,378	1,416	16,287		165,081
Total revenues	1,509,041	69,962	82,941	34	1,661,978
<b>Expenditures:</b>					
Current:					
Policy formulation and general government	68,594		32,966		101,560
Protection of people and property	285,092		8,690		293,782
Physical environment	70,787		4,023		74,810
Transportation	135,489		30,419		165,908
Health	13,090		4,775		17,865
Human services	254,157				254,157
Socio-economic environment	346,586				346,586
Culture and recreation	96,487		48,537	4	145,028
Debt service:					
Principal retirement		74,870			74,870
Interest payments		50,867			50,867
Other		439			439
Capital outlay	38,054		228,438		266,492
Total expenditures	1,308,336	126,176	357,848	4	1,792,364
Excess (deficiency) of revenues over expenditures	200,705	(56,214)	(274,907)	30	(130,386)
<b>Other financing sources (uses):</b>					
Long-term debt issued	6,300		124,780		131,080
Premium (discount) on long-term debt			2,200		2,200
Capital leases			11,888		11,888
Transfers in	139,046	40,661	64,951		244,658
Transfers out	(242,823)	(931)	(13,650)	(128)	(257,532)
Total other financing sources (uses)	(97,477)	39,730	190,169	(128)	132,294
Net changes in fund balances	103,228	(16,484)	(84,738)	(98)	1,908
Fund balances--beginning	387,185	72,893	439,588	3,494	903,160
Fund balances--ending	\$ 490,413	\$ 56,409	\$ 354,850	\$ 3,396	\$ 905,068